

ATTENTION: ACJC has provided you with an interactive electronic version of the financial forms. This will allow you to report your information faster and more accurately. In order for the auto-calculations to take effect, you must TAB through each field on both the Financial Summary and Financial Report.

BUDGET CATEGORY DEFINITIONS

Encumbrance

An obligation to pay for something you ordered through a purchase order, contract, or other commitment to pay. For instance, submitting a request for payroll checks that have not yet been paid by the end of the reporting period would be listed as an encumbrance on the report. It is no longer an encumbrance when it is paid or canceled, so remember to enter the transaction in the expense column when it is paid in future months. The balance of the grant award is not an encumbrance.

Salaries & Fringe Benefits

Regular Base Pay including On-Call; Incentive Pay; High Risk (Hazardous) Duty; Shift Differential; Annual Leave; Sick Leave; Military Leave; Other Compensated Leave (Jury Duty, etc.). Insurance (FICA Taxes, Medical Insurance, Basic Life, Long Term Disability, Unemployment compensation, Dental Insurance, Workers' Compensation); Retirement Plan; Uniform Allowance; Other Employee Related Expenditures.

Personnel/Overtime

Charges for any time worked which is in excess of normally set limits (either straight or time and one-half pay) including Compensation Time.

Professional & Outside/Consultant & Contractual Services (Federal grant awards please read note below)

Note: To check if a vendor or contractor has a debarment or suspension from doing business with federal funds as required in the Grant Agreement check the *Excluded Parties Listing System* at: <http://epls.arnet.gov>

Consultant Fees including Expenses; Education and Training (Payments to companies or individuals providing education and training services); Legal Services (Charges provided by lawyers); Engineering and Design (Engineering costs incurred prior to the construction phase).

In-State Travel

Airfare; Mileage-Private Vehicle; Motor Pool Charges; Lodging; Per Diem(Meals and Incidental Expenses);Other Miscellaneous In-State Travel.

Out-of State Travel

Airfare; Car Rental; Lodging; Per Diem (Meals and Incidental Expenses); Other Miscellaneous Out-of-State Travel.

Confidential Funds (Awarded to some Federal grants only)

Note: Confidential funds are awarded only if the merits of a program/investigation warrant the expenditure of these funds and **requesting agencies are unable to obtain these funds from other sources**. Adequate controls over disbursement of confidential funds **must be** established to safeguard against the misuse of such funds, consistent with the *Office of Justice Programs Financial Guide*. An approved Confidential Funds policy must be submitted to the Commission office.

Link: *Office of Justice Programs Financial Guide* <http://www.ojp.usdoj.gov/FinGuide/>

Confidential Funds are those monies allocated to:

Purchase of Services (P/S). Travel or transportation of an informant; the lease of an apartment, business front; luxury-type automobiles; aircraft or boat used to create or establish the appearance of affluence; and/or meals, beverages, entertainment (including buy money and flash rolls, etc.) For undercover purposes, within reasonable limits.

Purchase of Evidence (P/E). This is the purchase of evidence and/or contraband, such as narcotics and dangerous drugs, firearms, stolen property, counterfeit tax stamps, etc., required to determine the existence of a crime or to establish the identity of participant in a crime.

Purchase of Specific Information (P/I). This is the payment of monies to an informant for specific information. All other informant expenses would be classified under **P/S** and charged accordingly.

Operating Expenses

(Federal grant awards please read note below)

Note: To check if a vendor or contractor has a debarment or suspension from doing business with federal funds as required in the Grant Agreement check the *Excluded Parties Listing System* at: <http://epls.arnet.gov>

Insurance & Related Charges (Risk Management, General Liability);
Rental charges (Computer Equipment, telephone, pages, cellular);
Utilities charges;
Rent of Land and or Buildings;
Repair and Maintenance (Buildings, Vehicles, Information Technology; Operating Supplies (Office, Data Processing, Fuel and Lubricants, Publications);
Training Registration; Dues; and
Other Miscellaneous Operating.

Equipment/Software and Licensing

Note: This category is restricted, **written approval** from the grantor agency is required **prior** to expenditure in this category.

Non-Capital: \$1,000 - \$4,999 and Technology Equipment \$0-4,999 with a useful life of 1 yr or more.

Capital: \$5,000 or above, If the grantee policy defines capital equipment as less than \$5,000 then the grantee must use its own policy.

Equipment is the cost associated with the purchase of vehicles, furniture, telecommunications, computers, software and licensing, etc.

Program Income

(Federal grant awards please read)

(This is also known as “Anti-Racketeering” and “RICO”)

All income generated as a direct result of an agency funded project is program income. Program income should be used as soon as it is earned (prior to requesting federal funds) and expended on the broad objectives of the legislative purpose of the program. Program Income includes but is not limited to sale of seized and forfeited assets and money. State and local units of government may use program income funds from seized and forfeiture assets as match. For additional information see the *OJP Financial Guide* Chapter 4: Program Income.

Program Income Earned this Period: Income received from the sale of seized and forfeited assets (personal or real property) or from seized and forfeited money.

Program Income Expenditures: Program income shall be used by the grantee for any purpose that furthers the broad objectives of the legislation under which the award was made (i.e., expanding the project or program, continuing the project or program that furthers the objectives, obtaining equipment or other assets needed for the project or program, or for other activities that further the statute's objectives).

Other Federal Grant Program materials that should be referenced are the *OMB Circulars*. *OMB circular A-87 Cost Principles for Governments, A-122 Cost Principles for Non-Profit Organizations, A-102 Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments and Indian Tribes, A-110 Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations. A-133 Audit of Federal Grants and Cooperative Agreements*

These along with the **Grant Agreement** will give guidance to manage your grant program.

Link: <http://www.whitehouse.gov/omb/circulars/index.html>

INSTRUCTIONS

Each agency receiving funds from the Arizona Criminal Justice Commission is required to complete a Financial Report. The frequency of reporting is outlined in the Grant Agreement. **Please ensure that the information provided includes only that part or percentage of your program which is funded by the ACJC, and the funds required as match to be used in the program according to your Grant Agreement paragraph 6. Do not report above your grant award amount.**

- ✓ Respond to all sections of the Report.
- ✓ Report a zero (0) in any space requiring a numerical response wherever no data exists.
- ✓ Enter the period date of the report.
- ✓ A completed report must be received on or before the due date listed in your Grant Agreement.

Send to:
Program Coordinator or Manager
Arizona Criminal Justice Commission
1110 West Washington, Suite 230
Phoenix, Arizona 85007

PART I - FINANCIAL DETAIL

Requests an accounting of what you paid (This Period Expenses) and encumbrances (This Periods Encumbrances) for each budget category. Do not encumber the balance of your grant award (see the encumbrance definition for further explanation).

Line Number:

- 1. Salaries & Fringe Benefits**
Salaries: Charges for time worked by regular employees paid through your payroll system. **Fringe Benefits:** Charges for payment of the employer's portion of FICA, health and accident insurance, retirement, etc.
- 2. Overtime:** Charges for overtime worked by regular employees paid through you payroll system.
- 3. Professional & Outside/Consultant & Contractual Services:** Charges for outside services for non-employees to provide services. Example: audit costs, contract labor, etc.
- 4. In State Travel:** Charges for employee per diem cost and other related travel expenses in state. Use your agency travel policy to determine eligible costs.
- 5. Out of State Travel:** Charges for employee per diem cost and other related travel expenses out of state. Use your agency travel policy to determine

eligible costs.

6. **Confidential Expenses:** Cost associated with undercover operations. See definition for Confidential Funds. Only those approved for confidential expenses is to use this line item. See paragraph 5 of your Grant Agreement.

Gang Grant Only

- 6a. **Match for ACJC Byrne Grant Program:** This section is only valid for the Gang Prosecution Program. Report funds used to match the Byrne Grant Program on this line. Only those approved to use these funds as match can use this line item. See paragraph 5 of your Grant Agreement.
7. **Operating Expenses:** These include supplies, maintenance costs, operating leases, postage, etc. Only those operating expenses approved in paragraph 5 of your Grant Agreement are to be included.
8. **Equipment:** Cost associated with the purchase of equipment such as furniture, computers, software, licensing etc. Only those equipment expenses approved in paragraph 5 of your Grant Agreement are to be included. Enter the detailed information on equipment purchases in the box provided and, check Non-Capital or Capital (see definition). **Do Not** charge lease costs of equipment to this line. This item belongs in the operating expenses category.
9. **Total Paid this period Expenses column:** The form will auto-calculate this total. **Note:** This figure will reflect actual funds spent. This number must reflect official financial records.
10. **Total Encumbrances this period: Note:** The form will auto-calculate this total. **Note:** This figure will reflect ACJC funds encumbered (see definition) for this period. This number must reflect official financial records.
11. **Program Income spent this period:** requests an accounting of what you paid towards the program from **Program Income** that was generated as a direct result of your agency being funded by this grant. Only those programs generating and expending program income need report this information. See the definition for program income.

12. **SUBTOTAL Period Expenses:** The form will automatically calculate this field.
13. **SUBTOTAL Period Encumbrances:** The form will automatically calculate this field.

PART II - FINANCIAL SUMMARY

Requests a summary of how you spent your grant funds.

Line Number:

- A. **Total funds spent from the prior report:** If this is the first reporting period, this line will be zero (\$0). In all periods following the first, the number you enter here will come from line C of Part II, of your prior Financial Report.
- B. **Total funds spent this period:** This information is the **Total Paid this period** from page 1 line 8 or 9 on your report. In other words, this is how much funds you spent this report period. The form will auto-calculate this total.
- C. **Total funds spent to date:** This is how much funds you have spent since the beginning of the award period. The form will auto-calculate this total.
- D. **Total encumbered this period:** This information is the **Total Encumbrances this period** from page 1 line 9 or 10 on your report. In other words, this is how much funds you have encumbered to pay this period but which have not yet been paid (see the definition on page 1). The form will auto-calculate this total.
- E. **Total spent and encumbered to date:** The form will auto-calculate this field. This is how much funds you have spent and encumbered. The form will auto-calculate this total.
- F. **Total grant award:** This is the amount of your total grant award includes match, if any. The award amount is in paragraph 6 of your Grant Agreement.
- G. **Balance of grant:** Subtract line F from line E and enter results. This is the grant balance that you have either spent or encumbered. The form will auto-calculate this total.

Federal Programs Only

- H. Interest earned this period:** All interest, if earned must be reported for all programs receiving **federal** funds. See paragraph 6 of the Grant Agreement to see if federal money is involved in the grant. All interest earned on federal funds must be reported to the Arizona Criminal Justice Commission. Funds must be reverted to the Commission if applicable.

Federal Programs that generate and receive program income only.

- I. Program Income received this period:** requests an accounting of the program income you received this period. Only those programs generating and expending program income is to report in this section. See the definition for program income.

Important: *In order for the form to automatically calculate totals based on your entries, you must TAB through both forms entirely.*